billing in connection with intercompany setttlements. Effective July 1, 2001 through June 30, 2006, all study areas shall apportion expenses in this account among the jurisdictions using the analysis, as specified in §36.372(a), during the twelve-month period ending December 31, 2000.

[52 FR 32923, Sept. 1, 1987, as amended at 66 FR 33207, June 21, 2001]

§ 36.373 Services—Account 6620.

- (a) For apportionment purposes, the expenses in this account are first segregated on the basis of an analysis of job functions into the following classifications: Telephone operator services: publishing directory listing; and all other.
- (1) Expenses may be apportioned among the operations for groups of exchanges. A group of exchanges may include all exchanges in the study area.

§ 36.374 Telephone operator services.

- (a) Expenses in this classification include costs incurred for operators in call completion service and number services. This includes intercept, quoting rates, directory information, time charges, and all other operator functions performed in the central office, private branch exchange, teletypewriter exchange, and at public telephone stations.
- (b) Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the balance of Account 6620–Services to the Telephone operator expense classification based on the relative percentage assignment of the balance of Account 6620 to this classification during the twelve month period ending December 31, 2000.
- (c) Expenses in this classification are apportioned among the operations on the basis of the relative number of weighted standard work seconds as determined by analysis and study for a representative period.
- (d) Effective July 1, 2001, through June 30, 2006, all study areas shall apportion Telephone operator expenses among the jurisdictions using the relative number of weighted standard work seconds, as specified in §36.374(c),

during the twelve-month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33207, June 21, 2001]

§ 36.375 Published directory listing.

- (a) This classification includes expenses for preparing or purchasing, compiling and disseminating directory listings.
- (b) Published directory expense is assigned as follows:
- (1) Classified directory expense and all expense of soliciting advertising is assigned to the exchange operation.
- (2) TWX directory expense is assigned to State toll and interstate toll operations, respectively, on the basis of the relative number of TWX minutes-of-use.
- (3) The expense of alphabetical and street address directories and traffic information records is apportioned among the operations on the basis of the relative number of study area subscriber line minutes-of-use applicable to each operation.
- (4) The expense associated with directories and traffic information records prepared for one locality and used in another locality is known as "foreign directories expense." Such expense is assigned to the appropriate operation on the basis of the location of the point where used with respect to the locality for which the directories and records were prepared.
- (5) Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41, shall assign the balance of Account 6620-Services to the classifications, as specified in §§36.375(b)(1) through 36.375(b)(4), based on the relative percentage assignment of the balance of Account 6620 to these classifications during the twelve month period ending December 31, 2000.
- (6) Effective July 1, 2001 through June 30, 2006, all study areas shall apportion Published directory listing expenses using the underlying relative use measurements, as specified in §§ 36.375(b)(1) through 36.375(b)(4), during the twelve-month period ending December 31, 2000. Direct assignment of

§ 36.376

any Publishing directory listing expense to the jurisdictions shall be updated annually.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33207, June 21, 2001]

§36.376 All other.

- (a) For apportionment purposes this classification must be divided into three categories:
- (1) Category 1—Local Business Office Expense.
- (2) Category 2—Customer Services Expense.
- (3) Category 3—All Other Customer Services Expense.

§ 36.377 Category 1— Local business office expense.

- (a) The expense in this category for the area under study is first segregated on the basis of an analysis of job functions into the following subcategories: End user service order processing; end user payment and collection; end user billing inquiry; interexchange carrier service order processing; interexchange carrier payment and collection; interexchange carrier billing inquiry; and coin collection and administration. Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the balance of Account 6620-Services to the subcategories, as specified in §36.377(a), based on the relative percentage assignment of the balance of Account 6620 to these categories/subcategories during twelve month period ending December 31, 2000.
- (1) End-user service order processing includes expenses related to the receipt and processing of end users' orders for service and inquiries concerning service. This subcategory does not include any service order processing expenses for services provided to the interexchange carriers. End user service order processing expenses are first segregated into the following subcategories based on the relative number of actual contacts which are weighted, if appropriate, to reflect differences in the average work time per contact: Local service order processing; presubscription; directory advertising; State private line and special access; interstate private line and special ac-

cess; other State message toll including WATS; other interstate message toll including WATS; and TWX.

- (i) Local service order processing expense (primarily local telephone service orders) is assigned to the State jurisdiction.
- (ii) Presubscription service order processing expense is assigned to the interstate jurisdiction.
- (iii) Directory advertising service order processing expense is assigned to the State jurisdiction.
- (iv) State private line and special access service order processing expense is assigned to the State jurisdiction.
- (v) Interstate private line and special access service order processing expense is assigned to the interstate jurisdiction.
- (vi) Other State message toll including WATS service order processing expense is assigned to the State jurisdiction.
- (vii) Other Interstate message toll including WATS service order processing expense is assigned to the interstate jurisdiction.
- (viii) TWX service order processing expense is allocated between the jurisdictions based on relative State and interstate billed TWX revenues.
- (ix) Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the balance of Account 6620-Services to the categories/subcategories, as specified §§ 36.377(a)(1)(i) through in 36.77(a)(1)(viii), based on the relative percentage assignment of the balance of Account 6620 to these categories/subcategories during the twelve month period ending December 31, 2000. Effective July 1, 2001 through June 30, 2006, all study areas shall apportion TWX service order processing expense, as specified in §36.377(a)(1)(viii) among the jurisdictions using relative billed TWX revenues for the twelve-month period ending December 31, 2000. All other subcategories of End-user service order processing expense, as specified in §§ 36.377(a)(1)(i) through 36.377(a)(1)(viii), shall be directly assigned.
- (2) End User payment and collection includes expenses incurred in relation to the payment and collection of